

## **REG 35-101 DEFINITIONS**

101.01 Cancel shall mean to discontinue all rights and privileges to hold a license for up to three years.

101.02 Commissioner, Tax Commissioner, State Tax Commissioner or his or her authorized representative and Department shall mean the Nebraska Department of Revenue unless the context requires otherwise.

101.03 Hearing Officer shall mean the State Tax Commissioner or his or her authorized representative, whoever presides over the hearing.

101.04 Parties shall mean the petitioner, taxpayer, permitholder, licensee, or license or permit applicant and the Nebraska Department of Revenue or the State Tax Commissioner.

101.05 Person shall mean any individual, organization, corporation, body politic, county or city official, society, community, the public generally, individual, partnership, association, or charitable or community betterment organization.

101.06 Petition or protest petition shall mean:

101.06A A written protest filed by the petitioner of a Notice of Deficiency Determination or Notice of Jeopardy Deficiency Determination issued by the Nebraska Department of Revenue,

101.06B A written claim filed by the petitioner for a refund of tax,

101.06C A written request filed by the petitioner for a redetermination of a license or permit application denial,

101.06D A written request filed by the petitioner for a declaratory ruling or for the promulgation, amendment or repeal of a regulation, revenue ruling, or form published by the Nebraska Department of Revenue pursuant to Chapter 9.

101.07 Petitioner shall mean the taxpayer, licenseholder, permitholder, license or permit applicant, any interested person or his or her representative or authorized successor in interest who timely files a petition for a proceeding before the Nebraska Department of Revenue.

101.08 Proceeding shall mean a hearing conducted by the Hearing Officer on:

101.08A A petition as defined in this regulation,

101.08B A matter initiated by the Nebraska Department of Revenue where a person fails to comply with the statutory or regulatory provisions of any gaming program or activity administered and enforced by the Nebraska Department of Revenue or any administrative authority exercised by the Nebraska Department of Revenue.

101.09 Revoke shall mean to permanently void and recall all rights and privileges of an organization or a person to hold or obtain a license or permit.

101.10 Security shall mean any of the following when supplied in the amount required by the Nebraska

Department of Revenue:

101.10A Surety bonds executed by a surety company duly licensed and authorized to do business within this state,

101.10B Bonds or other obligations of the United States, the State of Nebraska, or any city or county of the state based upon their actual market value,

101.10C Certificates of deposit issued by a bank doing business in this state and insured by the Federal Deposit Insurance Corporation in amounts not exceeding the federally insured amount,

101.10D Investment certificates or share accounts issued by a savings and loan association doing business in this state and insured by the Federal Savings and Loan Insurance Corporation in amounts not exceeding the federally insured amount.

101.10E A certified check or cashier's check issued by a bank or savings and loan institution doing business in this state and insured by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation.

101.11 Suspend shall mean to cause a temporary interruption not exceeding one year in duration of all rights and privileges of a license or permit or the renewal thereof.

(Sections 9-207, 9-220, 9-225, 9-305, 9-319, 9-321, 9-405, 9-416, 9-417, 9-418, 9-612, 77-369, and 84-909, R.R.S. 1943. Sections 9-226 and 9-322 R.S.Supp., 1988. January 3, 1990.)